

They are watching to see if the President of the United States tosses aside another American friend, clearing the way for a new Persian empire—a tyrannical empire armed with nuclear weapons.

I will end with the thoughts of Natan Sharansky, a survivor of the Soviet Gulag. He said:

Today an American President has once again sought to achieve stability by removing sanctions against a brutal dictatorship without demanding anything in return. . . . We are at a historic crossroads, the United States can either appease a criminal regime—one that supports global terror, relentlessly threatens to eliminate Israel and executes more political prisoners than any other—or stand firm in demanding change in its behavior.

I don't think a lot of people know about Camp Liberty, but I want you all to know that there are 2,000 people over there who were fighting for freedom in Iran. The American people committed to protecting them and to getting them to a place where they can be safe. These are refugees who are fully vetted. They have gone through all the processes that we are wondering and worrying whether the Syrian refugees can. Let's show good faith by fulfilling our promise to the people at Camp Liberty and making sure that the American people know and the people at Camp Liberty know that we care about them and we wish them the very best that they can achieve—and that is not in a camp somewhere in Iraq.

Thank you, Mr. President.

I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The senior assistant legislative clerk proceeded to call the roll.

Mrs. ERNST. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

The PRESIDING OFFICER. Without objection, it is so ordered.

TRIBUTE TO GOVERNOR TERRY BRANSTAD

Mrs. ERNST. Mr. President, I rise today to honor my good friend and the Governor of Iowa, Terry Branstad. Monday marks his historic milestone as the Nation's longest serving Governor with 7,642 days in office working for our great State of Iowa. Our Governor has devoted his life to public service and has worked tirelessly through his 99-county tour to ensure that Iowans' voices are heard.

I have also had the great honor of serving under the Governor during my time in the Iowa Army National Guard. Through the years, Governor Branstad and I have had countless conversations about the military and our veterans. We both know these men and women are well trained and have selflessly sacrificed in defense of our freedoms and our way of life. That is why we must ensure that our veterans are properly prepared to transition back to civilian life.

As a veteran himself, Governor Branstad recognizes just that. It was

Governor Branstad who led significant efforts to help veterans find work across Iowa, following their launch of the Home Base Iowa public-private initiative in November of 2013. Since then, Home Base Iowa has succeeded in helping over 1,500 veterans in Iowa find work, getting 900 businesses to join the Home Base Iowa initiative. There are also 24 Home Base Iowa communities around the State, and we have 16 educational institutions that are working with the initiative and have been deemed Certified Higher Academic Military Partners. All that great participation and success is thanks to the Governor's leadership.

Through the years, our State has been incredibly fortunate to have a Governor who truly cares about the people and our veterans. The fact that he continues to wear his uniform for various veterans' events in Iowa further illustrates his support, his leadership, and his commitment to our men and women in uniform. Our Governor is someone who truly cares about serving others, and we are incredibly fortunate to have a leader such as he.

In light of his major and well-deserved milestone, we honor Governor Branstad's steadfast commitment and leadership to the people of Iowa.

With that, I yield the floor.

I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The senior assistant legislative clerk proceeded to call the roll.

Mr. ROBERTS. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

The PRESIDING OFFICER. Without objection, it is so ordered.

IRS REPORTING REGULATION ON CHARITABLE DONATIONS

Mr. ROBERTS. Mr. President, I rise to alert the Senate and all of my colleagues to yet another—yes, yet another—egregious action by the Internal Revenue Service, one that will affect every charity, every church, every nonprofit, and the communities they work so hard to serve. I emphasize “another” because it seems that the IRS continues a march toward regulations and practices that target and burden hard-working Americans.

Let me just recap. First, we learned that the IRS had released confidential tax return information on companies the IRS believed opposed the administration. Then we uncovered that the IRS had illegally targeted groups whose views differed from the White House, followed by an extensive effort to hide information on these actions—i.e., Lois Lerner, her so-called “lost e-mails,” which weren't ever really lost. It was true injustice to law-abiding organizations and American citizens, which is why I should not have been surprised—but I was—to learn of the IRS's latest scheme.

Hot off the press is a new IRS proposed regulation that needlessly tar-

gets charitable contributions. Right now, when you make a contribution of \$250 or more, charities will send you a “written acknowledgement” confirming the details of the donation, including the amount of the donation. The taxpayer uses this acknowledgement to document his or her tax deductions should there be any question.

Most charities take the time to send out a written confirmation of the donation as part of their thank-you to the donor. It is simple, it is inexpensive, and it builds good will. In short, it works for the taxpayer and also for the charity. That is it—a straightforward, commonsense method to confirm a donation was made, and no one, not even the IRS, argues that it is not working well.

But now the IRS has proposed a new method to substantiate donations—a method that could do great harm to the charitable sector and give the IRS more tools to go after taxpayers they may not like, as we know they have done before. The IRS wants to set up a new, more formal system where the charity would have to gather information about its donors, keep that information, and—here is the rub—report the information to the IRS.

What type of information are we talking about? The return would include the charity's name and address, the donor's name and address and—here is the scary piece—the donor's Social Security number. Again, all of this new information would have to be sent to the donor and the IRS and kept on file by the charity at considerable cost. Even more disturbing, the IRS would store, maintain, and use this information in case the donor is audited.

Although this is described as an option, given the IRS's recent track record, do we really trust the agency to store this information and not use it for other purposes? I, for one, do not. I don't think we can trust them with a new source of data on donors. We must do all we can to prevent the IRS from gaining access to this sensitive data.

I am also alarmed at the thought of whether the IRS can properly safeguard this information because the agency has demonstrated zero capacity to keep similar data out of the hands of people who commit fraud, and thieves. Charities and churches that routinely receive thousands of dollars from their supporters now become greater targets for people to commit fraud.

Earlier this year, the IRS admitted that it had been hacked and private taxpayer information had been compromised. If they can do it to the IRS, you had better believe they can do it to your local nonprofit. And while the IRS today says this rule as proposed would simply be voluntary, suffer no illusion: The IRS will eventually move to make this a mandatory requirement.

Charitable organizations are also speaking out against the IRS proposal. They understand the chilling—chilling—effect this would have on